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LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
01/29/2018	.	
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The Committee on Commerce and Tourism (Steube) recommended the following:

**Senate Amendment (with title amendment)**

Delete everything after the enacting clause  
and insert:

Section 1. Section 212.099, Florida Statutes, is created to  
read:

212.099 Sales tax refund for eligible job training  
organizations.-

(1) As used in this section, the term:

(a) "Eligible job training organization" means an



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11 organization that:

12 1. Is an exempt organization under s. 501(c)(3) of the  
13 Internal Revenue Code of 1986, as amended;

14 2. Provides job training and employment services to low-  
15 income persons, as defined in s. 420.0004(11), individuals who  
16 have workplace disadvantages, or individuals with barriers to  
17 employment;

18 3. Is accredited by the Commission on Accreditation of  
19 Rehabilitation Facilities; and

20 4. Is certified by the Department of Economic Opportunity  
21 as meeting the requirements of this section.

22 (b) "Growth in employment hours" means the annual growth in  
23 the number of hours worked by employees in the current year  
24 compared with the number of hours worked by employees in the  
25 previous year.

26 (c) "Job training and employment services" means programs  
27 and services that are provided to improve job readiness, assist  
28 workers in gaining employment and adapting to the changing labor  
29 market, and achieve worker success through self-sufficiency.

30 (2) An eligible job training organization is entitled to a  
31 refund of 10 percent of the sales tax remitted to the department  
32 during the prior state fiscal year on its sales of goods donated  
33 to the organization. The refund must be reserved exclusively for  
34 use in any of the following:

35 (a) Growth in employment hours;

36 (b) Job training and employment services to low-income  
37 persons, as defined in s. 420.0004(11), individuals who have  
38 workplace disadvantages, and individuals with barriers to  
39 employment; or



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40           (c) Job training and employment services for veterans.  
41           (3) The total amount of refunds issued under this section  
42 may not exceed \$2 million in any state fiscal year granted on a  
43 first-come, first-served basis.  
44           (4) An eligible job training organization seeking a refund  
45 under this section must submit an initial application to the  
46 Department of Economic Opportunity by July 15, which sets forth  
47 that the organization meets the requirements under paragraph  
48 (1)(a) and that the refund will be used exclusively for the  
49 purposes listed in subsection (2). The organization may submit  
50 supporting information as prescribed by rule.  
51           (5) The Department of Economic Opportunity must verify the  
52 application and notify the organization of its determination  
53 within 15 days of receiving the application. If the Department  
54 of Economic Opportunity approves the application, it must send  
55 to the eligible job training organization a notice that  
56 indicates its certification to receive a refund of certain sales  
57 and use tax remitted under this chapter. Upon the Department of  
58 Economic Opportunity's issuance of a certification, such  
59 certification remains in effect so long as the eligible job  
60 training organization is in compliance with the requirements of  
61 this section.  
62           (6) An eligible job training organization certified under  
63 this section must apply to the department between August 1 and  
64 August 31 of each year to receive a refund. The first  
65 application for a refund submitted to the department must be  
66 accompanied by a copy of the certification.  
67           (7) For purposes of this section, an eligible job training  
68 organization comprised of commonly owned and controlled entities



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69 is deemed to be a single organization.

70 (8) By July 15 of each year, an eligible job training  
71 organization must provide a report to the Department of Economic  
72 Opportunity which describes the use of the amount refunded. The  
73 report must include all of the following:

74 (a) The amount of the refund used to create growth in  
75 employment hours.

76 (b) The total annual growth in employment hours.

77 (c) The amount of the refund used for job training and  
78 employment services.

79 (d) The number of individuals who participated in job  
80 training and employment services at the eligible job training  
81 organization for the fiscal year in which the requested funds  
82 were remitted to the department.

83 (e) A statement declaring that the eligible job training  
84 organization continues to meet the requirements of this section.

85 (9) Administration.—

86 (a) The Department of Economic Opportunity may adopt rules  
87 to administer this section, including rules for the approval and  
88 disapproval of applications.

89 (b) The decision of the Department of Economic Opportunity  
90 must be in writing or, if agreed to by the applicant, electronic  
91 mail. Upon approval, the Department of Economic Opportunity  
92 shall transmit a copy of the decision to the department.

93 (c) If the Department of Economic Opportunity determines  
94 that an eligible job training organization no longer qualifies  
95 for the refund under this section, the Department of Economic  
96 Opportunity must notify the department immediately. The  
97 department may not issue a refund after receiving such



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98 notification.

99 (d) Notwithstanding s. 95.091(3)(a)6.b., the department may  
100 audit any refund within 4 years after the date of which a refund  
101 is granted. The overpayment of a refund or a refund issued to an  
102 ineligible organization is subject to repayment and interest at  
103 the rate calculated pursuant to s. 213.235.

104 Section 2. This act shall take effect July 1, 2018.

105  
106 ===== T I T L E A M E N D M E N T =====

107 And the title is amended as follows:

108 Delete everything before the enacting clause  
109 and insert:

110 A bill to be entitled

111 An act relating to a sales tax refund for eligible job  
112 training organizations; creating s. 212.099, F.S.;  
113 providing definitions; authorizing eligible  
114 organizations to receive a refund of a specified  
115 amount of certain sales taxes collected if such amount  
116 is used for certain purposes relating to job training  
117 and employment services; specifying the annual maximum  
118 allowable tax refund for such organizations; providing  
119 requirements for receiving the refund; authorizing the  
120 Department of Economic Opportunity to certify  
121 organizations; authorizing the Department of Revenue  
122 to audit, within a certain timeframe, any refund  
123 issued; providing the applicable interest rate on  
124 overpayments and payments to ineligible organizations;  
125 providing that an eligible organization comprised of  
126 commonly owned and controlled entities is a single



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127 organization; requiring eligible organizations to  
128 provide an annual report to the Department of Economic  
129 Opportunity; providing an effective date.